

Amendment No. 1 to SB0909

Watson
Signature of Sponsor

AMEND Senate Bill No. 909*

House Bill No. 1154

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-393, is amended by adding the following new subsection:

(h)

(1) There is exempt from the tax imposed by this chapter the retail sale of food and food ingredients, as defined in § 67-6-102, if sold between 12:01 a.m. on Friday, July 30, 2021, and 11:59 p.m. on Thursday, August 5, 2021.

(2) There is exempt from the tax imposed by this chapter the retail sale of prepared food, as defined in § 67-6-102, but excluding alcoholic beverages, if sold between 12:01 a.m. on Friday, July 30, 2021, and 11:59 p.m. on Thursday, August 5, 2021. For purposes of this subdivision (h)(2), such prepared food qualifies for exemption if delivered or served during the exemption period and paid for by the customer either during or prior to the exemption period, notwithstanding subdivision (d)(7) to the contrary.

SECTION 2. Tennessee Code Annotated, Section 49-11-903, is amended by deleting subsections (e) and (f) in their entireties.

SECTION 3. This act takes effect July 1, 2021, the public welfare requiring it.